

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS TWO HUNDRED SECOND OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, ERIN ECKOLS, AT (214) 746-7700.

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----x

NOTICE OF HEARING ON DEBTORS' TWO HUNDRED SECOND OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)

PLEASE TAKE NOTICE that on September 13, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their two hundred second omnibus objection to claims (the "Debtors' Two Hundred Second Omnibus Objection to Claims"), and

that a hearing (the “Hearing”) to consider the Debtors’ Two Hundred Second Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 27, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ Two Hundred Second Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **October 13, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ Two Hundred Second Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ Two Hundred Second Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 13, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Robert J. Lemons

Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al. : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**

x

**DEBTORS' TWO HUNDRED SECOND OMNIBUS
OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING
THIS TWO HUNDRED SECOND OMNIBUS OBJECTION TO
CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE
OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED
THERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT (214) 746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this two hundred second omnibus objection to claims (the “Two Hundred Second Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Duplicative Claims”) are duplicative, either entirely or in substance, of the corresponding claims identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Duplicative Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any basis.

3. This Two Hundred Second Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with

respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any basis to any Duplicative Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Duplicative Claims Should Be Disallowed and Expunged

9. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as Duplicative Claims that are either exact duplicates or are in substance duplicates of the corresponding Surviving Claims. Specifically, the Duplicative Claims were filed by the same claimants against the same Debtors, in most instances for the same dollar amounts, and on account of the same obligations as the corresponding Surviving Claims.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See *In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Accordingly, courts in the Southern District of New York

routinely disallow and expunge duplicative claims filed by the same creditor against the same debtors. *See, e.g., In re Worldcom, Inc.*, Case No. 02-13533 (AJG), 2005 WL 3875191, at *8 (Bankr. S.D.N.Y. June 3, 2005) (expunging duplicate claim); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging duplicate claim); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. 993, 1001-02 (S.D.N.Y. 1992) (dismissing duplicate claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of a creditor receiving duplicative or multiple recoveries on its claim, the Debtors request that the Court disallow and expunge in their entirety the Duplicative Claims listed on Exhibit A.¹ The Surviving Claims will remain on the claims register subject to further objections on any basis.

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Two Hundred Second Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities

¹ Where a creditor has filed different documentation in support of the Duplicative Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: September 13, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	AKIN GUMP STRAUSS HAUER & FELD LLP ATTN: LISA BECKERMAN ONE BRYANT PARK NEW YORK, NY 10036	09/17/2009	08-13900 (JMP)	14756	\$250,000.00	AKIN, GUMP, STRAUSS, HAUER & FELD LLP ATTN: CHARLES R. GIBBS 1700 PACIFIC AVENUE, SUITE 4100 DALLAS, TX 75201	09/21/2009	08-13900 (JMP)	24291	\$346,308.85
2	AKIN GUMP STRAUSS HAUER & FELD LLP ATTN: LISA BECKERMAN ONE BRYANT PARK NEW YORK, NY 10036	09/17/2009	08-13900 (JMP)	14757	\$96,377.35	AKIN, GUMP, STRAUSS, HAUER & FELD LLP ATTN: CHARLES R. GIBBS 1700 PACIFIC AVENUE, SUITE 4100 DALLAS, TX 75201	09/21/2009	08-13900 (JMP)	24291	\$346,308.85
3	atrium III ATTN: LAWRENCE YOUNG 1 MADISON AVE, 9TH FLOOR NEW YORK, NY 10010	06/13/2011	08-13555 (JMP)	67525	\$89,000.00	atrium III ATTN: ALLEN GAGE 1 MADISON AVE, 9TH FLOOR NEW YORK, NY 10010	09/21/2009	08-13555 (JMP)	22825	\$89,000.00
4	atrium III ATTN: LAWRENCE YOUNG 1 MADISON AVE, 9TH FLOOR NEW YORK, NY 10010	06/13/2011	08-13888 (JMP)	67526	\$89,000.00	atrium III ATTN: ALLEN GAGE 1 MADISON AVE, 9TH FLOOR NEW YORK, NY 10010	09/21/2009	08-13888 (JMP)	22826	\$89,000.00

IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

		DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS			DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	BBT FUND, L.P. ATTENTION: WILLIAM O. REIMANN C/O BBT GENPAR LP 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102	12/28/2010	08-13888 (JMP)	67278	\$9,991,271.16	BBT FUND, L.P. C/O BBT GENPAR, L.P. ATTN: WILLIAM I. REIMANN 201 MAIN STREET, SUITE 3200 FORT WORTH, TX 76102		09/21/2009	08-13888 (JMP)	22277	\$9,991,271.16
6	BGL (FORTIS LUXEMBOURG) ATTN: ANNEMARIE JUNG-GLOBAL HEAD RECOVERY 50, AVENUE JF KENNEDY LUXEMBOURG, L-2951 LUXEMBOURG	09/21/2009	08-13888 (JMP)	25003	\$1,534,568.00*	BGL (FORTIS LUXEMBOURG) ATTN: ANNEMARIE JUNG 50, AVENUE JF KENNEDY L-2951, LUXEMBOURG		09/21/2009	08-13888 (JMP)	34204	\$1,534,568.00*
7	BGL (FORTIS LUXEMBOURG) 50, AVENUE JF KENNEDY ATTN: ANNEMARIE JUNG - GLOBAL HEAD RECOVERY LUXEMBOURG, L-2951 LUXEMBOURG	09/21/2009	08-13555 (JMP)	25004	\$1,534,568.00*	BGL (FORTIS LUXEMBOURG) ATTN: ANNEMARIE JUNG 50, AVENUE JF KENNEDY L-2951, LUXEMBOURG		09/21/2009	08-13555 (JMP)	34205	\$1,534,568.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
8	BLACKPORT CAPITAL FUND, LTD C/O BLACKSTONE DISTRESSED SECURITIES ADVISORS L.P. ATTN: CHRIS SULLIVAN 280 PARK AVENUE, 11TH FLOOR NEW YORK, NY 10017	06/13/2011	08-13888 (JMP)	67527	\$0.00	BLACKPORT CAPITAL FUND, LTD C/O BLACKSTONE DISTRESSED SECURITIES ADVISORS, LP ATTN: CHRIS SULLIVAN 280 PARK AVENUE, 11TH FLOOR NEW YORK, NY 10017	09/22/2009	08-13888 (JMP)	28391	\$0.00
9	BP MASTER TRUST FOR EMPLOYEE PENSION PLANS BLACK ROCK INVESTMENT MANAGEMENT, LLC AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	05/18/2011	08-13888 (JMP)	67490	\$1,972,122.00*	BLACKROCK PORTABLE ALPHA INVESTMENT STRATEGIES LP-STR PRTN A (BLK TICKER: PAS-STPA) C/O BLACKROCK INVESTMENT MANAGEMENT, LLC AS AGENT AND INVESTMENT ADVISOR ATTN: PETER VAUGHN, ESQ. NEW YORK, NY 10022	09/21/2009	08-13888 (JMP)	20683	\$1,972,122.00
10	BURKE, JAMES K. 43 ELMWOOD AVE. RYE, NY 10580	09/21/2009	08-13555 (JMP)	24672	\$32,850.00*	BURKE, JAMES K. 43 ELMWOOD AVENUE RYE, NY 10580	09/11/2009	08-13555 (JMP)	11512	\$70,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	
11	CITADEL EQUITY FUND LTD. C/O CITADEL INVESTMENT GROUP LLC ATTN: SHELLANE M QUINN 131 SOUTH DEARBORN STREET CHICAGO, IL 60603	09/22/2009	08-13555 (JMP)	33632	\$916,366,920.21	CITADEL EQUITY FUND LTD. C/O CITADEL INVESTMENT GROUP L.L.C. ATTN: SHELLANE QUINN 131 SOUTH DEARBORN ST CHICAGO, IL 60603	09/22/2009	08-13555 (JMP)	33633	\$56,316,519.34	
						TRANSFERRED TO: CREDIT SUISSE LOAN FUNDING LLC TRANSFEROR: CITADEL EQUITY FUND LTD. ATTN: ASHWINEE SAWH 11 MADISON AVENUE, 2ND FLOOR NEW YORK, NY 10010					\$423,036,453.48
12	COMMERZBANK AG, NEW YORK AND GRAND CAYMAN BRANCHES ATTN: MICHAEL FRUCHTER 2 WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/22/2009	08-13555 (JMP)	27838	\$200,081,967.21*	COMMERZBANK AG, NEW YORK AND GRAND CAYMAN BRANCHES ATTN: MICHAEL FRUCHTER 2 WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/22/2009	08-13555 (JMP)	27840	\$207,518,817.36*	

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
13	COMPUTERSHARE HONG KONG INVESTOR SERVICES LIMITED ATTN: NG YIP CHING JING 46/F HOPEWELL CENTRE 183 QUEEN'S ROAD EAST WANCHAI, HONG KONG	07/06/2010	08-13555 (JMP)	66922	Undetermined	COMPUTERSHARE HONG KONG INVESTOR SERVICES LIMITED ATTN: NG YIP CHING JING 46/F HOPEWELL CENTRE 183 QUEEN'S ROAD EAST WANCHAI, HONG KONG	03/19/2009	08-13555 (JMP)	3395	Undetermined
14	CONNORS, WILLIAM F. 105 DUANE STREET APT # 38C TRIBECA TOWER NEW YORK, NY 10007	09/17/2009	08-13555 (JMP)	15185	Undetermined	CONNORS, WILLIAM F. 105 DUANE STREET APT 38C TRIBECA TOWER NEW YORK, NY 10007	09/17/2009	08-13555 (JMP)	15186	\$146,043.40
15	DEMATTEIS, RICHARD 820 ELMONT ROAD ELMONT, NY 11003	09/18/2009	08-13555 (JMP)	17400	Undetermined	DEMATTEIS, RICHARD 820 ELMONT ROAD ELMONT, NY 11003	09/18/2009	08-13555 (JMP)	17301	Undetermined
16	DEMATTEIS, SCOTT L. 820 ELMONT ROAD ELMONT, NY 11003	09/18/2009	08-13555 (JMP)	17399	Undetermined	DEMATTEIS, SCOTT L. 820 ELMONT ROAD ELMONT, NY 11003	09/18/2009	08-13555 (JMP)	17398	Undetermined
17	DONTAMSETTY, VANI 9 HAGER STREET EAST BRUNSWICK, NJ 08816	09/04/2009	08-13555 (JMP)	10386	Undetermined	DONTAMSETTY, VANI 9 HAGER STREET EAST BRUNSWICK, NJ 08816	09/04/2009	08-13555 (JMP)	10385	\$34,924.50

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

		DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS			DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
18	FERNANDEZ, JEFFREY 145 WYOMING AVENUE MAPLEWOOD, NJ 07040	09/17/2009	08-13555 (JMP)	15725	\$27,198.00	FERNANDEZ, JEFFREY 145 WYOMING AVENUE MAPLEWOOD, NJ 07040		09/25/2009	08-13555 (JMP)	35014	\$27,198.02
19	FU, ANTIEN 66 MADISON AVENUE #4G NEW YORK, NY 10016	07/17/2009	08-13555 (JMP)	5506	Undetermined	FU, ANTIEN 66 MADISON AVENUE #4G NEW YORK, NY 10016		07/17/2009	08-13555 (JMP)	5508	\$27,197.86
20	GALLATIN, RONALD L., TTEE 17061 BROOKWOOD DRIVE BOCA RATON, FL 33496	09/18/2009	08-13555 (JMP)	18620	Undetermined	GALLATIN, RONALD L., TTEE 17061 BROOKWOOD DRIVE BOCA RATON, FL 33496		09/18/2009	08-13555 (JMP)	18619	Undetermined
21	GREEN, LOUISE 44 EAST AVENUE MIDDLETOWN, NY 10940	09/16/2009	08-13555 (JMP)	14392	Undetermined	GREEN, LOUISE 44 EAST AVENUE MIDDLETOWN, NY 10940		09/21/2009	08-13555 (JMP)	24265	\$44,186.12*
22	GREEN, LOUISE 44 EAST AVENUE MIDDLETOWN, NY 10940	09/16/2009	08-13555 (JMP)	14393	Undetermined	GREEN, LOUISE 44 EAST AVENUE MIDDLETOWN, NY 10940		09/21/2009	08-13555 (JMP)	24265	\$44,186.12*
23	GREEN, LOUISE 44 EAST AVENUE MIDDLETOWN, NY 10940	09/21/2009	08-13555 (JMP)	24267	Undetermined	GREEN, LOUISE 44 EAST AVENUE MIDDLETOWN, NY 10940		09/21/2009	08-13555 (JMP)	24265	\$44,186.12*

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
24	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	10/05/2010	08-13555 (JMP)	67123	\$14,500,000.00	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	09/16/2009	08-13555 (JMP)	14293	\$14,500,000.00
25	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPARTMENT 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	10/05/2010	08-13888 (JMP)	67124	\$14,500,000.00	HBK MASTER FUND L.P. TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201	09/16/2009	08-13888 (JMP)	14291	\$14,500,000.00
26	HENRY SCHEIN, INC. ATTN: JENNIFER FERRERO 135 DURYEA RD. MELVILLE, NY 11747	11/16/2010	08-13555 (JMP)	67215	\$3,384,914.86	HENRY SCHEIN, INC. 135 DURYEA RD. ATTN: JENNIFER FERRERO MELVILLE, NY 11747	08/14/2009	08-13555 (JMP)	8321	\$3,384,914.89

IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
27	HENRY SCHEIN, INC. ATTN: JENNIFER FERRERO 135 DURYEA RD. MELVILLE, NY 11747	11/16/2010	08-13888 (JMP)	67216	\$3,384,914.86	HENRY SCHEIN, INC. 135 DURYEA RD. ATTN: JENNIFER FERRERO MELVILLE, NY 11747	08/14/2009	08-13888 (JMP)	8320	\$3,384,914.89
28	HOWARD, NICHOLAS P. 114 WEST ROAD NEW CANAAN, CT 06840	09/22/2009	08-13555 (JMP)	28278	\$3,247,606.03	HOWARD, NICHOLAS P. 114 WEST ROAD NEW CANAAN, CT 06840	09/22/2009	08-13555 (JMP)	28279	\$3,247,606.03
29	JEFFREY SAMBERG TRUST 10 IVY HILL ROAD CHAPPAQUA, NY 10514	09/18/2009	08-13555 (JMP)	18660	Undetermined	JEFFREY SAMBERG TRUST 10 IVY HILL ROAD CHAPPAQUA, NY 10514	09/18/2009	08-13555 (JMP)	18659	Undetermined
30	JT SERKO LP 7 WHITEGATE DRIVE OLD BROOKVILLE, NY 11545	09/18/2009	08-13555 (JMP)	17396	Undetermined	JT SERKO LP 7 WHITEGATE DRIVE OLD BROOKVILLE, NY 11545	09/18/2009	08-13555 (JMP)	17395	Undetermined
31	KASSON, MARK S. C/O SIG MANAGEMENT, LLC 26 JOURNAL SQUARE, SUITE 803 JERSEY CITY, NJ 07306	09/17/2009	08-13555 (JMP)	15139	Undetermined	KASSON, MARK S. C/O SIG MANAGEMENT, LLC 26 JOURNAL SQUARE, SUITE 803 JERSEY CITY, NJ 07306	09/17/2009	08-13555 (JMP)	15138	Undetermined
32	KLINGER, JEFFREY M 304 MELROSE AVE MILL VALLEY, CA 94941	07/20/2009		5736	\$500,000.00	KLINGER, JEFFREY M. 304 MELROSE AVE MILL VALLEY, CA 949413436	07/27/2009	08-13555 (JMP)	6256	\$500,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
33	KONIG, MARGRET MONCKEBERGALLEE 15 HANNOVER, D-30453 GERMANY	10/05/2009	08-13555 (JMP)	36332	\$4,292.15	KONIG, MARGRET MONCKEBERGALLEE 15 HANNOVER, D-30453 GERMANY	10/05/2009	08-13555 (JMP)	36333	\$4,292.15
34	LAWLESS, CONSUELA A. 1447 DEAN STREET BROOKLYN, NY 11213	09/22/2009	08-13555 (JMP)	31190	\$62,428.58	LAWLESS, CONSUELA A. 1447 DEAN STREET BROOKLYN, NY 11213	09/22/2009	08-13555 (JMP)	31192	\$62,428.58
35	LORENZO, RUBEN 875 G STREET, # 501 SAN DIEGO, CA 92101	07/20/2009		5722	\$33,653.89	LORENZO, RUBEN 875 G STREET, #501 SAN DIEGO, CA 92101	12/05/2008	08-13555 (JMP)	1235	\$33,653.89
36	LUKANG, MARY JANE G. 84 KATHERINE STREET WYCKOFF, NJ 07481	09/22/2009	08-13555 (JMP)	31377	\$42,697.77	LUKANG, MARY JANE G. 84 KATHERINE STREET WYCKOFF, NJ 07481	09/21/2009	08-13555 (JMP)	25081	\$42,697.77
37	MAGOULA, ANNA 7520 RIDGE BLVD APT. 1C BROOKLYN, NY 11209	09/18/2009	08-13555 (JMP)	19394	\$15,714.29	MAGOULA, ANNA 7520 RIDGE BLVD APT. 1C BROOKLYN, NY 11209	09/18/2009	08-13555 (JMP)	19396	\$18,000.00
38	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	09/21/2009	08-13555 (JMP)	23841	\$454,827.00	MIKULICH, RAYMOND C. 15 CENTRAL PARK WEST, APT 15D NEW YORK, NY 10023	09/21/2009	08-13555 (JMP)	23843	\$454,827.00
39	MONTALVO, MIRIAM 1918 KIMBALL STREET BROOKLYN, NY 11234	09/22/2009	08-13555 (JMP)	30681	Undetermined	MONTALVO, MIRIAM 1918 KIMBALL STREET BROOKLYN, NY 11234	09/18/2009	08-13555 (JMP)	19393	\$38,874.12

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
40	NISCO, MARIE R. 16126 N 171ST DRIVE SURPRISE, AZ 85388	09/17/2009	08-13555 (JMP)	15263	\$5,331.00	NISCO, MARIE R. 16126 N 171ST DRIVE SURPRISE, AZ 85388	09/17/2009	08-13555 (JMP)	15262	\$43,117.00
41	OLYMPUS ALC CO-BORROWER NO.1, L.P. C/O OLYMPUS MANAGEMENT, L.P. ATTN: JEFFREY GLAT 485 MADISON AVENUE, 18TH FLOOR NEW YORK, NY 10022	06/13/2011	08-13888 (JMP)	67528	\$116,000.00	OLYMPUS ALC CO-BORROWER NO.1, L.P. C/O OLYMPUS MANAGEMENT, L.P. ATTN: JEFFREY GLAT 485 MADISON AVENUE, 18TH FLOOR NEW YORK, NY 10022	09/22/2009	08-13888 (JMP)	28406	\$116,000.00
42	PB CAPITAL CORPORATION ATTN: GENERAL COUNSEL 230 PARK AVENUE NEW YORK, NY 10169	10/21/2009	08-13555 (JMP)	43003	\$272,025,430.55	PB CAPITAL CORPORATION ATTENTION: GENERAL COUNSEL 230 PARK AVENUE NEW YORK, NY 10169	10/21/2009	08-13555 (JMP)	43002	\$272,025,430.55
43	PIEPER, RICHARD 5325 SPUR CROSS TRAIL PARKER, CO 80134	09/14/2009	08-13885 (JMP)	12006	\$782,179.10	PIEPER, RICHARD 5325 SPUR CROSS TRAIL PARKER, CO 80134	09/14/2009	08-13885 (JMP)	12005	\$782,179.10
44	PULIDO-CROWE, OLGA A. 45 CATALPA DRIVE ATHERTON, CA 94027	09/18/2009	08-13555 (JMP)	16214	\$359,686.85	PULIDO-CROWE, OLGA A. 45 CATALPA DRIVE ATHERTON, CA 94027	09/18/2009	08-13555 (JMP)	16216	\$359,686.85
45	RAYMOND, RICK 1209 EAST 55TH STREET BROOKLYN, NY 11234	07/14/2009	08-13555 (JMP)	5337	\$15,714.29	RAYMOND, RICK 1209 EAST 55TH STREET BROOKLYN, NY 11234	07/14/2009	08-13555 (JMP)	5338	\$15,714.29

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
46	REDDY, LAKSHMI 4720 CENTER BLVD APT. 2605 LONG ISLAND CITY, NY 11109	09/22/2009	08-13555 (JMP)	29979	\$41,428.57	REDDY, LAKSHMI 4720 CENTER BLVD APT 2605 LONG IS CITY, NY 111095640	09/22/2009	08-13555 (JMP)	29976	\$41,428.57
47	REDDY, LAKSHMI 4720 CENTER BLVD APT 2605 LONG IS CITY, NY 111095640	09/22/2009	08-13555 (JMP)	29977	\$41,428.57	REDDY, LAKSHMI 4720 CENTER BLVD APT 2605 LONG IS CITY, NY 111095640	09/22/2009	08-13555 (JMP)	29976	\$41,428.57
48	REDDY, LAKSHMI 4720 CENTER BLVD APT 2605 LONG IS CITY, NY 111095640	09/22/2009	08-13555 (JMP)	29978	\$41,428.57	REDDY, LAKSHMI 4720 CENTER BLVD APT 2605 LONG IS CITY, NY 111095640	09/22/2009	08-13555 (JMP)	29976	\$41,428.57
49	ROBINSON, RENEE 195 WILLOUGHBY AVENUE NUMBER 1502 BROOKLYN, NY 11205	09/22/2009	08-13555 (JMP)	32011	\$9,316.55	ROBINSON, RENEE 195 WILLOUGHBY AVENUE #1502 BROOKLYN, NY 11205	09/22/2009	08-13555 (JMP)	32191	\$9,316.55
50	ROSS, MEREDITH H 2882 WEST 232ND STREET TORRANCE, CA 90505	09/19/2009		19589	\$10,000.00	ROSS, MEREDITH H 2882 WEST 232ND STREET TORRANCE, CA 90505	09/19/2009	08-13555 (JMP)	19588	\$10,000.00
51	SALMONSON, ARLENE 30 PARK AVENUE APT. 6E NEW YORK, NY 10016	09/21/2009	08-13555 (JMP)	22321	Undetermined	SALMONSON, ARLENE 30 PARK AVENUE APT. 6E NEW YORK, NY 10016	09/21/2009	08-13555 (JMP)	22320	\$126,625.87

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
52	SCENTI,LOUIS 81 COLONIAL AVE LARCHMONT, NY 10538	09/17/2009	08-13555 (JMP)	15240	\$79,327.05	SCENTI,LOUIS 81 COLONIAL AVE LARCHMONT, NY 10538	09/17/2009	08-13555 (JMP)	15239	\$79,327.05
53	SCHAEFFER, DONALD & JOAN 11 PAYNE CIRCLE HEWLETT, NY 11557	09/18/2009	08-13555 (JMP)	17393	Undetermined	SCHAEFFER, DONALD & JOAN 11 PAYNE CIRCLE HEWLETT, NY 11557	09/18/2009	08-13555 (JMP)	17392	Undetermined
54	SCHIPPERS, CHRISTINA M 55 W 26TH ST APT 10J NEW YORK, NY 10010-1013	09/19/2009	08-13555 (JMP)	19601	Undetermined	SCHIPPERS, CHRISTINA M 44 WOODLAND RD MILLER PLACE, NY 117641944	09/19/2009	08-13555 (JMP)	19602	\$39,960.58
55	SCHREIBER, RUSSELL FLAT 5 CADOGAN COURT GARDENS 1 D'OYLEY STREET LONDON, SW1X 9AQ UNITED KINGDOM	09/21/2009		24400	\$240,098.00	SCHREIBER, RUSSELL 500 WEST 53RD STREET, APT PH NEW YORK, NY 10019	09/16/2009	08-13555 (JMP)	13321	\$240,098.00
56	SHAH, ASHISH C 1441 3RD AVE APARTMENT 12C NEW YORK, NY 10028	09/22/2009		33027	Undetermined	SHAH, ASHISH C 1441 THIRD AVENUE APARTMENT 12C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	33026	Undetermined
57	SHAH, ASHISH C 1441 3RD AVE APT 12C NEW YORK, NY 10028-1976	09/22/2009		33028	Undetermined	SHAH, ASHISH C 1441 THIRD AVENUE APARTMENT 12C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	33026	Undetermined

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
58	SHAW, JEROME M. TTEE JEROME M. SHAW REV TRUST DTD 10/17/05 3 GROVE ISLE DRIVE PENTHOUSE ONE COCONUT GROVE, FL 33133-4118	09/17/2009	08-13555 (JMP)	14745	\$688,480.00	SHAW, JEROME M. TTEE JEROME M. SHAW REV TRUST DTD 10/17/05 3 GROVE ISLE DRIVE PENTHOUSE ONE COCONUT GROVE, FL 33133-4118	09/17/2009	08-13555 (JMP)	14744	\$688,480.00
59	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	09/21/2009	08-13555 (JMP)	23801	\$123,367.82*	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	09/21/2009	08-13555 (JMP)	23803	\$123,367.82
60	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	09/21/2009	08-13555 (JMP)	23802	\$123,367.82*	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	09/21/2009	08-13555 (JMP)	23803	\$123,367.82
61	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	09/21/2009	08-13555 (JMP)	23805	\$123,367.82	VOGLIC, MERITA 127 GREEN VALLEY ROAD STATEN ISLAND, NY 10312	09/21/2009	08-13555 (JMP)	23803	\$123,367.82
62	VOLPE, DARCY L. 825 KETCH DR APT 300 NAPLES, FL 34103-4183	08/31/2009	08-13555 (JMP)	9843	\$10,950.00	VOLPE, DARCY L. 825 KETCH DR APT 300 NAPLES, FL 34103-4183	08/31/2009	08-13555 (JMP)	9842	\$127,982.91

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE: LEHMAN BROTHERS HOLDINGS INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 202: EXHIBIT A - DUPLICATIVE CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

		DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS		NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
63	VOLPE, DARCY L. 825 KETCH DR APT 300 NAPLES, FL 34103-4183	08/31/2009		9844	\$117,032.91	VOLPE, DARCY L. 825 KETCH DR APT 300 NAPLES, FL 34103-4183	08/31/2009	08-13555 (JMP)	9845	\$127,982.91	
64	VOLPE, DARCY L. 825 KETCH DR APT 300 NAPLES, FL 34103-4183	08/31/2009	08-13555 (JMP)	9846	\$117,032.91	VOLPE, DARCY L. 825 KETCH DR APT 300 NAPLES, FL 34103-4183	08/31/2009	08-13555 (JMP)	9845	\$127,982.91	
65	WALESCH, JAY E 1665 ADAIR BLVD CUMMING, GA 30040	09/22/2009	08-13555 (JMP)	30580	\$80,258.46*	WALESCH, JAY E 1665 ADAIR BLVD CUMMING, GA 30040	09/21/2009	08-13555 (JMP)	23899	\$80,258.46	
66	WHITE & CASE 9TH FLOOR, CENTRAL TOWER 28 QUEEN'S ROAD CENTRAL HONG KONG	09/17/2009	08-13555 (JMP)	15464	\$36,473.07	WHITE & CASE 9TH FLOOR, CENTRAL TOWER 28 QUEEN'S ROAD CENTRAL HONG KONG	09/17/2009	08-13555 (JMP)	15465	\$36,473.07	
67	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	09/17/2009	08-13555 (JMP)	15146	Undetermined	WITOVER, M. KENNETH 12 SABINE ROAD SYOSSET, NY 11791	09/17/2009	08-13555 (JMP)	15143	Undetermined	
<hr/>											
TOTAL \$1,447,384,591.27*											

* - Indicates claim contains unliquidated and/or undetermined amounts

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
:
Debtors. : **(Jointly Administered)**
-----x

**ORDER GRANTING DEBTORS' TWO HUNDRED SECOND
OMNIBUS OBJECTION TO CLAIMS (DUPLICATIVE CLAIMS)**

Upon the two hundred second omnibus objection to claims, dated September 13, 2011 (the “Two Hundred Second Omnibus Objection to Claims”),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Duplicative Claims on the grounds that such claims are duplicative of the corresponding Surviving Claims, either exactly or in substance, all as more fully described in the Two Hundred Second Omnibus Objection to Claims; and due and proper notice of the Two Hundred Second Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the Two Hundred Second Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors’ Two Hundred Second Omnibus Objection to Claims.

entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading "*Claims to be Disallowed and Expunged*" (collectively, the "Duplicative Claims") are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading "*Surviving Claims*" (collectively, the "Surviving Claims") will remain on the claims register subject to the Debtors' right to object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Duplicative Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Duplicative Claims, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of the corresponding Surviving Claims; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Duplicative Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors' rights to object to the Surviving Claims on any basis are preserved; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Two Hundred Second Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim is not appropriately duplicative of the corresponding Duplicative Claim, then the claims agent shall be authorized and directed to immediately reinstate such Duplicative Claim in these chapter 11 cases (the "Reinstated Claim"), and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE